

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**REAL ESTATE TRANSFER TAX DECLARATION OF
CONSIDERATION FOR REAL ESTATE HOLDING COMPANIES**
RSA 78-B:10

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

STEP 1 PURCHASER GRANTEE ASSIGNEE TRANSFeree	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN	
	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN	
	NUMBER & STREET ADDRESS					
	ADDRESS (CONTINUED)					
CITY/TOWN, STATE & ZIP CODE						
STEP 2 SELLER GRANTOR ASSIGNOR TRANSFEROR	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN	
	LAST NAME OR ENTITY		FIRST & INITIAL		FEIN OR SSN	
	NUMBER & STREET ADDRESS					
	ADDRESS (CONTINUED)					
CITY/TOWN, STATE & ZIP CODE						
STEP 3 REAL ESTATE HOLDING COMPANY	NAME				FEIN	
	NUMBER & STREET ADDRESS					
	ADDRESS (CONTINUED)					
	CITY/TOWN, STATE & ZIP CODE					
TYPE OF ENTITY <input type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> ② CORPORATION/COMBINED GROUP <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ④ FIDUCIARY <input type="checkbox"/> ⑤ NON-PROFIT ORGANIZATION						
STEP 4 PROPERTY HELD BY THE REAL ESTATE HOLDING COMPANY	MUNICIPALITY					
	BOOK NO.		PAGE NO.		COUNTY	
	BRIEF DESCRIPTION: (SUCH AS MAP AND LOT NUMBERS; LOCATED AT 17 ELM STREET, AUBURN, OR 10 ACRES, FARM HOUSE AND BARN KNOWN AS SMITH FARM, MILL ROAD, MILTON.)					
	IF MORE THAN ONE PROPERTY, ATTACH A SEPARATE SCHEDULE					
STEP 5 TRANSFER DATE	DATE OF TRANSFER OF REAL ESTATE HOLDING COMPANY: MONTH _____ DAY _____ YEAR _____					
STEP 6 FIGURE THE TAX	(a) FAIR MARKET VALUE OF ALL NEW HAMPSHIRE REAL ESTATE.....		Purchaser		Seller	
	(b) PERCENTAGE OF INTEREST TRANSFERRED (Expressed as a decimal).....					
	(c) CONSIDERATION [Line 6(a) x line 6 (b)].....					
	(d) ROUND LINE 6(c) UP TO THE NEAREST \$100.....					
	(e) DIVIDE LINE 6(d) BY \$100.....					
	(f) TAX RATE PER \$100 AT TIME OF TRANSFER (see instructions)....					
	(g) SUBTOTAL OF TAX [Line 6(e) multiplied by Line 6(f)].....					
	(h) TOTAL TAX DUE: Make check payable to State of New Hampshire . Enclose, but do not staple or tape, your payment to the return					
STEP 7 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief it is true, correct and complete.					

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PURCHASER'S SIGNATURE (IN INK)	DATE	SELLER'S SIGNATURE (IN INK)	DATE
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PURCHASER'S SIGNATURE (IN INK)	DATE	SELLER'S SIGNATURE (IN INK)	DATE
WITNESS SIGNATURE (IN INK)	DATE	WITNESS SIGNATURE (IN INK)	DATE

NH DEPT OF REVENUE ADMINISTRATION
MAIL DOCUMENT PROCESSING DIVISION
TO: 45 CHENELL DRIVE, PO BOX 2035
CONCORD NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**REAL ESTATE TRANSFER TAX DECLARATION OF
CONSIDERATION FOR REAL ESTATE HOLDING COMPANIES**
RSA 78-B:10
GENERAL INSTRUCTIONS

WHAT IS REAL ESTATE TRANSFER TAX	It is a tax on the transfer, sale or granting of real property or an interest in real property. Where the price of consideration is \$4,000 or less there is a minimum tax of \$20 to both, the purchaser and the seller. See the tax rate chart in Step 6 below for applicable tax rates.
WHAT IS A REAL ESTATE HOLDING COMPANY	A "Real Estate Holding Company" means a business organization, as defined in RSA 77-A:1, I, which is engaged in the business of holding, selling or leasing real estate which derives more than 50 percent of its annual gross receipts from the ownership or disposition of real estate; or holds real estate, the fair market value of which comprises more than 50 percent of the total market value of the assets of the company exclusive of goodwill.
WHAT IS FAIR MARKET VALUE	Rev 801.05 "Fair market value" means the price property would command if sold by a seller who is willing, but not compelled, to sell and purchased by a purchaser who is willing, but not compelled, to purchase.
WHEN TO FILE	A Declaration of Consideration, Form CD-57-HC, and an Inventory of Property Transfer, Form PA-34, formally known as, Real Estate Transfer Questionnaire, must be filed with the Department of Revenue Administration within 30 days of recording the deed.
WHO MUST FILE	The purchaser, grantee, assignee, or transferee must file the Declaration and submit payment. A Declaration must be filed for all transfers of transferrable interests in real estate holding companies, as defined by RSA 78-B:1-a, VI, holding real estate, the transfer of which would be taxable under the provisions of RSA 78-B if transferred directly.
WHO MUST PAY	The tax is assessed on both the purchaser and the seller, with a minimum charge of \$20 each.
WHERE TO FILE	File the Declaration of Consideration and payment with: NH Department of Revenue Administration, Documents Processing Division, PO Box 2035, Concord, NH 03302-2035
NEED HELP	Contact the Collections Division by calling (603) 271-3701 with questions concerning this form and the Inventory of Property Transfer, Form PA-34, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, the name of a contact person and a daytime telephone number.
NEED FORMS	To obtain additional forms please call (603) 271-2192. Copies of Form CD-57-HC may also be obtained from our web site at www.state.nh.us/revenue . An original (not photocopied) Form PA-34 must also be obtained for filing whenever a sale or transfer of real estate occurs. Contact the Department at (603) 271-2687 if you need an original Form PA-34.
TDD ACCESS	Hearing or speech impaired individuals may call: TDD Access: Relay NH 1-800-735-2964. Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

LINE-BY-LINE INSTRUCTIONS

STEP 1	Purchaser: Enter the full name and address of the purchaser(s), grantee(s), assignee(s) or transferee(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more purchasers.															
STEP 2	Seller: Enter the full name and address of the seller(s), grantor(s), assignor(s), or transferor(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more sellers.															
STEP 3	Real Estate Holding Company: Enter the name and address of the Real Estate Holding Company and check the appropriate box for entity type.															
STEP 4	Property location and description: Enter the municipality where the property is located. Enter the book number, page number and county where the property held by the Real Estate Holding Company is recorded. Give a brief description of the property in the space provided.															
STEP 5	Date of transfer: Enter the date of transfer of the Real Estate Holding Company.															
STEP 6	<p>Fair market value and tax calculation for both the purchaser and the seller. Enter the results of the calculations below for both the purchaser and the seller in the columns provided.</p> <p>Line 6 (a) Enter the fair market value of all New Hampshire real estate.</p> <p>Line 6 (b) Enter the percentage of interest being transferred expressed as a decimal to two places.</p> <p>Line 6 (c) Enter the results of Line 6 (a) multiplied by Line 6 (b).</p> <p>Line 6 (d) Round the amount on Line 6(c) up to the nearest \$100.</p> <p>Line 6 (e) Divide the amount on line 6(d) by \$100.</p> <p>Line 6 (f) Enter the tax rate in effect as of the date of transfer. (See tax rate chart)</p> <p>Line 6 (g) Enter the subtotal for both the purchaser and the seller by multiplying 6(e) by 6(f).</p> <p>Line 6 (h) Enter the total of Line 6 (g) for the purchaser plus Line 6(g) for the seller, rounded to the nearest dollar. Mail payment with this form.</p> <table><tr><td colspan="3">TAX RATE CHART</td></tr><tr><td>1999 - Present</td><td>\$0.75</td><td>per \$100</td></tr><tr><td>1994 - 1998</td><td>\$0.50</td><td>per \$100</td></tr><tr><td>1990 - 1993</td><td>\$0.525</td><td>per \$100</td></tr><tr><td colspan="3">Prior to 1990 contact the Department</td></tr></table>	TAX RATE CHART			1999 - Present	\$0.75	per \$100	1994 - 1998	\$0.50	per \$100	1990 - 1993	\$0.525	per \$100	Prior to 1990 contact the Department		
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STEP 7	Signatures: Signatures, in ink, of both the purchaser(s) and the seller(s) are required. The signatures, in ink, must be witnessed and dated in the spaces provided.															